

§ 6012(a), shall file with the Comptroller a return in such form as the Comptroller shall prescribe, and shall attach to said return a copy of the statement received from his employer showing his compensation, salary or wages and the Maryland income tax withheld therefrom.

(2) NOTWITHSTANDING ANY OTHER PROVISION OF THIS SECTION TO THE CONTRARY, THE INCOME LEVEL AT WHICH A DEPENDENT TAXPAYER MUST FILE A TAX RETURN IS DETERMINED UNDER THE PROVISIONS OF SECTION 6012(A)(1)(A)(I) OF THE INTERNAL REVENUE CODE, AS AMENDED FROM TIME TO TIME, TOGETHER WITH ANY MODIFICATIONS CONTAINED IN SECTION 280 OF THIS SUBTITLE.

(3) Notwithstanding any other provisions of this subtitle to the contrary, any individual not required to file an income tax return to this State in accordance with the provisions of this subsection, shall not be liable for any income tax otherwise due under this subtitle. Such individual, by filing a return in such form as prescribed by the Comptroller, shall be entitled to a refund of all income taxes either withheld or paid as an estimated tax under the provisions of § 312 of this subtitle.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1978 and shall apply to all taxable years beginning after December 31, 1977.

Approved April 11, 1978.

CHAPTER 42

(Senate Bill 517)

AN ACT concerning

Income Tax - Household and Dependent Care Services

FOR the purpose of providing a subtraction from federal adjusted gross income for State income tax purposes of certain expenses for household and dependent care services; and providing for the effective date of the Act.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes

Section 280(c)

Annotated Code of Maryland

(1975 Replacement Volume and 1977 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF